



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title

Property Valuation Specialist IV – Lead

Job Code Title

Tax Technician IV

Pay Band

4b

Job Code Number

433214

Property Assessment Division

Regional Offices

Fair Labor Standards Act

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Property Assessment Division is responsible for administering Montana's property tax laws, including the valuation and assessment of real and personal property throughout the state for property tax purposes. The division is responsible for ensuring that all classes of property in the state are valued uniformly and equally throughout the state. The work of the division is critical to the operation of local governments, since the resulting valuation is used annually to fund important services provided by local government, including public schools, law enforcement, fire protection, road and bridge construction and maintenance, transportation, weed control, and public assistance. The functions of the division are performed by staff statewide in four regions with offices in each of the 56 counties and Central Office located in Helena.

Job Responsibilities

The Lead Property Valuation Specialist (PVS) provides, coordinates, and oversees a range of property appraisal support, assessment support, and field audit services to facilitate data research, verification, computation, and processing procedures; coordinates and performs field audits; and provides general office and program support services. The position reports to an area manager and provides leadworker oversight to lower level PVS staff.

- **Appraisal, Assessment, and Audit Coordination 60%**

1. Coordinates and assists regional staff in the annual certification of values to all taxing jurisdictions located in the county and elsewhere within the region. Ensures the accuracy of the data listed on the certification of valuation reports to assigned taxing jurisdictions. Requires detailed review of the data and comparison with previous year reports to eliminate any possible errors or oversights.
2. Coordinates appraisal and assessment support, processes, services, and projects to support ongoing regional office operations and services. Recommends and coordinates operational plans and service models for communication, customer services, quality assurance, data and records management, information system maintenance, field audits, and other functions.
3. Provides training, technical assistance, and troubleshooting on appraisal and assessment support services, processes, regulations, and information systems. Monitors ongoing processes to identify and respond to training and technical assistance needs.

4. Coordinates with other regional offices and division work units to promote cross-training, resource sharing, and collaboration on common objectives. Coordinates workflow, schedules, materials, equipment, and staff resources to maximize the efficiency and cost-effectiveness of operations and services.
5. Coordinates and oversees taxpayer assistance and customer services regarding appraisal and assessment procedures and results, references and referrals, statutory requirements, documentation, and other issues. Responds directly to questions referred by other staff. Provides guidance, technical assistance, and support services to county officials to assist with value comparisons, researching ownership for tax deeds, processing special improvement districts, and other processes and services.
6. Coordinates and oversees the ongoing administrative operations and activities of the regional office. Plans, schedules, and monitors appraisal, assessment, and field audit processes, special projects, and service delivery. Identifies and resolves impediments. Evaluates the quality, efficiency, and cost-effectiveness of operations and services and recommends enhancements. Represents administrative and support staff in meetings, conferences, and other events.
7. Provides lead worker oversight of regional PVS staff. Assigns work. Provides technical assistance, training, and guidance. Provides information to the area manager on staff work quality and performance and makes recommendations on performance appraisals. Participates in recruitment and selection including developing recommendations for selection criteria and interview questions, participating as a decision-making member of screening and interview committees, conducting reference checks, etc. Coordinates employee placements including working with managers on new hires, setting up computers, computer security, phones, building security, and completing all necessary paperwork.
8. Coordinates and conducts field audits of personal property located on light industrial, commercial, residential and farm and ranch property. Coordinates audit subjects, schedules, and procedures. Audits records, income statements, tax reporting forms, and other information. Compiles comparative reports of valuation.
9. Determines appropriate corrective actions and adjustments based on personal property audits to ensure accurate and complete fulfillment of tax obligations. Evaluates corrective actions and adjustments taken or made by other office and field personnel to ensure appropriateness. Oversees or directly responds to valuation challenges. Coordinates with supervisors to document, evaluate, and respond to persistent or irreconcilable issues.
10. Prepares testimony and testifies at county and state tax appeal hearings on personal property value determinations resulting from appeals. Explains the audit results, adjustments, and the department's position on those adjustments. Attends and testifies at any informal conference or formal appeal regarding the personal property valuation.
11. Performs ownership record and title examinations through use of title research procedures to provide correct ownership information and title evidence for various land transactions. Reviews, researches, and verifies legal descriptions for accuracy and completeness. Drafts locations on section maps from metes and bounds descriptions.
12. Establishes records for new subdivisions and additions. Assigns property identification numbers, geocode numbers, and subdivision codes. Drafts locations on section maps and geocode maps. Reviews and updates information to ensure accuracy and completeness.
13. Coordinates and ensures updates of individual parcels within newly consolidated school districts; updates of tables, taxing units, and taxing unit groups within the consolidated district information in the department's automated personal property valuation system (ORION); and updates of spreadsheet information utilized for reporting of certified values are completed within the required timeframe.
14. Coordinates and ensures updates of individual parcels within new Tax Increment Financing Districts (TIFD) and creation and maintenance of TIFD information within ORION occurs within required timeframes. Also oversees the administration and reporting of base taxable value, current taxable values, and incremental taxable values to all impacted taxing jurisdictions.

• **Office and Program Coordination and Support 35%**

1. Provides customer service to office staff, agency representatives, members of the public and other visitors to ensure courteous and efficient responses to inquiries and requests for assistance. Researches and compiles general program information; ensures consistent messaging on policies, procedures, and statutes; and coordinates data entry with other staff and managers. Responds to unusual or specialized requests.
2. Coordinates, oversees, and performs specialized appraisal and assessment support functions to facilitate the valuation and assessment of property in the region. Researches and assigns property identification numbers.
3. Secures, validates, and encodes deeds and Realty Transfer Certificates (RTCs). Maintains appraisal system data and related references.
4. Performs ownership record and title examinations. Researches and verifies legal descriptions for accuracy and completeness. Drafts locations on section maps from metes and bounds descriptions. Establishes records for new subdivisions and additions.
5. Verifies and ensures the reliability of relocation and sales information of mobile homes. Examines mobile home movement declarations; field appraiser discoveries; telephone inquiries to new owners, prior owners and dealers, etc.; and other standard information sources.
6. Prepares mobile home appraisal forms with basic location and property information for appraisers. Calculates land and building prices, acreage balance, square footage, etc. by applying mathematical and statistical formulas to raw data.
7. Determines the value of personal property by referencing and applying standard valuation schedules, guidebooks, manuals, and procedures. Updates and references comparative property files to calculate estimated assessments when taxpayers fail to provide specified information.
8. Coordinates and conducts desk audits of personal property reporting forms for accuracy, valuation, and compliance including estimated assessments and penalties. Identifies potential personal property audit candidates through review of reporting forms, taxpayer histories, and other criteria.
9. Reviews centrally assessed and industrial property transmittal documents, identifies and resolves errors and omissions, and enters values on the tax roll. Ensures that Special Improvement District fees and assessments are correctly identified and assigned to the affected properties.
10. Enters assessment and appraisal ownership and valuation data of residential, commercial, agricultural, timber, industrial, mobile home, and personal properties using ORION, online county systems, etc. Enters approved adjustments to tax assessments for various exemptions in county and state data bases.
11. Oversees quality assurance reviews of data to ensure accuracy and completeness of records. Maintains and corrects assessment and appraisal records, parcel identification codes, cost sheets, market values, and other data. Performs master file maintenance by updating ownership data and adding new taxpayer information annually. Establishes and maintains new databases or files and provides records as requested. Coordinates records retention and disposal procedures to ensure compliance with applicable requirements.
12. Reviews purchasing documents and invoices, identifies and resolves errors and discrepancies, and submits claims for payment.
13. Coordinates and oversees the maintenance of office supply and equipment inventories by monitoring inventories, identifying needs, and preparing or approving supply orders according to established purchasing and requisition policies and procedures.
14. Assists area manager by conducting research and preparing written reports; organizing and tracking appeals to keep supervisors informed of pending appeals; and maintaining accurate information in the software system.
15. Provides guidance, technical assistance, and support services to county officials to assist with value comparisons, researching ownership for tax deeds, processing special improvement districts, and other processes and services. Services provided to county officials include

downloading data from ORION to the county computer system for tax billing; balancing the valuation of property between ORION and the county computer systems; resolving any areas where the values do not balance; entering property values into county computer systems; creating and maintaining special improvement district fees on county computer systems; and transferring taxes to the county treasurer for property tax billing.

- **Other Duties 5%**

1. This position performs a variety of other duties as assigned by supervisors.

Job Requirements

To perform successfully as a lead property valuation specialist, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in multi-tasking; paying attention to details and accuracy; managing multiple priorities under tight deadlines; mathematics; bookkeeping; records management; providing timely and effective written, verbal, and interpersonal communication; negotiation; customer service; researching and analyzing technical and financial documents and other data sources; assessing individual taxpayer information; translating technical and financial information to varied audiences; using mapping and GIS applications; and word processing, spreadsheet, and database applications are required. This position works with confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of work planning; supervisory practices; training methods; standard and specialized appraisal and assessment processes; state and federal property tax laws; audit methods and procedures; appeals processes; statistical calculations; accounting and bookkeeping; research and investigation methods and techniques; standard business operations; office operations; records management; and word processing, spreadsheet, database, and specialized software applications; customer service standards and techniques; technical writing; and quality assurance methods.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is one year of post-secondary education or training in business, auditing, accounting, or related field and three years of job-related experience.
 - Work experience should be made up of appraisal, assessment, auditing, accounting, bookkeeping, records management, or real estate related field that includes supervisory experience and/or project management experience.
 - Experience with mapping, reading legal descriptions, and GIS, SCS, or NRCS skills preferred.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.

- Teamwork: Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. The ability to work in an office setting with noise distractions and frequent interruptions is required. At times, the incumbent will deal with angry and difficult individuals to resolve taxpayer concerns or bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires computer and keyboard use and remaining seated for extended periods of time. The incumbent may spend considerable time on the phone. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books and may involve moving and transporting files. Field audits may involve climbing ladders and stairs of multi-story structures; working outdoors in extremes of heat and cold; walking, bending, crawling, and negotiating uneven terrain, restrictive spaces, and fixed entry points (stairways, garage doors, etc.); and working in hazardous, dusty, or noisy areas. Travel is required, sometimes under unfavorable conditions and circumstances. Requires a valid Montana driver's license. Work hours may exceed 40 hours per week from time to time. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Cynthia Monteau Moore, Division Administrator

Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director

Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____

Date: _____

Name (print): _____